## COOPERATIVE EXTENSION WORK IN AGRICULTURE AND HOME ECONOMICS

U. S. Department of Agriculture and State Agricultural Colleges Cooperating Extension Service, Office of Cooperative Extension Work, Washington, D.C.

DIGEST OF THE ANNUAL REPORTS OF FARM MANAGEMENT EXTENSION WORK,

(This report gives the leading activities or projects under way, the methods of work, and the results for each of the 32 States conducting organized work this past year.)

(Sent out with Memorandum No. 101)



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Alabama
Work begun July 1, 1924.
J. D. Pope.

### Projects:

- 1. Analyzing and interpreting available statistics and current economic conditions as they are related to farming in Alabama.
  - 2. Farm management surveys.
  - 3. Farm accounts, inventories, and credit statements.
- 4. Procuring data as far as available on the shipment of eggs in and out of Alabama.

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Methods:

Project No. 1. To confer with the State agricultural statistician and plan to carry out such studies as are considered of most immediate significance to the State. This involves examination, study, and interpretation of crop and livestock data as, for example, acreages to the various crops, yields, and prices, also the use of statistical methods in arriving at averages, percentages, indexes, correlations, trends, and the like. To examine, analyze, and summarize the 200 farm management records in the possession of the Alabama extension service which were made in 1922, and to examine, analyze, and summarize other farm management records made by the U. S. Department of Agriculture in Alabama at different periods from 1920 to 1924, in so far as such records are available for this purpose and are considered valuable for the purpose indicated. To use data available from such agencies as the various economic services which reflect the trend of business conditions as they relate to farming, and to make available in the form of timely articles for publication such information as will be of interest and value to farmers of the State in planning farming operations.

Project No. 2. To decide upon the specific areas in which such farm management surveys are to be conducted, and to go out into the territory decided upon and, with the assistance of the county agent and such other assistance as may be furnished, to take farm management records in sufficient number to be of value for the purpose outlined. To analyze and interpret such records and arrive at significant conclusions and to prepare such illustrative material as charts, diagrams, or other appropriate devices. To use the material in meetings and discussions in the counties concerned and as an aid in intelligently carrying out extension programs in the areas concerned.

Project No. 3. To prepare a simple, practicable farm-account book to be made available by the extension service to the farmers of the State, and to make appropriate forms available for farm inventories and credit statements for farmers. To distribute such account books and forms through the county agents or such other agencies as may seem appropriate, and to arrange with farmers for the keeping of farm accounts through the year. To conduct meetings for the purpose of explaining to farmers methods of keeping farm accounts and making inventories and credit statements. The county agents are to assist farmers in summarizing their records and, with the specialist, to make interpretations and recommendations.

Project No. 4. To gather information from agencies that may be able to supply data, such as wholesale produce dealers, retail egg dealers and farm organizations, and to collect such information as may be available from farmers. To confer with county and home demonstration agents chosen after conference with the district agents on the foregoing problems in their counties, also to interview wholesale and retail egg dealers to secure information sought. To write to railroads and express companies, requesting information on shipments of eggs into and out of the State, and to confer with farmers and others who might give the desired information.

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Results:

A series of prices paid to farmers, index numbers of the prices, a weighted average of such prices, and an index representing the purchasing power of Alabama farm products in terms of all commodities have been prepared. Information in regard to the purchasing power has been supplied to the press in a number of news articles. A simple farm-account book has been prepared, and arrangements have been made with the county agents for the distribution of the account books to interested farmers. Facts have been obtained and a preliminary report prepared on the distribution of eggs in Alabama.

Arkansas
December 1, 1923, to November 30, 1924.
A. D. McNair.

Project:

Farm and household accounts.

Methods:

Account books and labor-record pads are furnished to cooperators. Every other sheet is perforated and tears out. A copy of the account and record is sent to the extension office monthly where corrections are made and a statement mailed back. The records are summarized at the end of the year and, a copy is sent to the county and home demonstration agent as well as to farmer cooperators.

Results:

One hundred and fifty-six cooperators are keeping farm accounts, 184 are keeping household accounts, and 20 are keeping labor records. Twenty-seven articles were prepared for the press. The first week in January is to be set aside as farm-account week at the suggestion of the director of extension. At that time, county and home demonstration agents will devote part or all of their time to obtaining cooperators in accounting.

December 1, 1923, to November 30, 1924 Lee W. Fluharty.

Projects and Methods:

- 1. Farm management and accounting on the farm as a whole.
  - a. By means of records kept by the individual farmer.
  - b. By means of records kept through banks.
  - c. By means of one-day schools.

Two types of one-day schools are held -- schools for instruction in simple accounting, in taking inventories and making entries in the account

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book, and schools for summarizing and analyzing the records at the end of the year. Farm-account books are placed in the hands of all interested farmers and instructions for keeping them given to groups, also assistance is rendered at the end of the year in summarizing and analyzing the completed records.

- 2. Cost accounting on separate farm enterprises.
  - a. By cooperating with cow-testing associations, peach growers' associations, and other interested organizations.
  - b. By organizing classes among growers which meet at stated intervals.
- 3. The dissemination of economic information.
  - a. At farmers meetings.
  - b. By assisting farm advisers in preparation and dissemination of such information.

### Results:

Sixteen farm management schools were held in 5 counties with a total attendance of 835 farmers. It is hoped that a plan for getting farm accounts kept through the banks will furnish a sufficient number of records for summaries in several counties in 1925, and it is planned to inaugurate a follow-up system for those banks cooperating in this project. Officers of 61 banks were interviewed and plans for farm-accounting service through banks outlined. Of these, 22 have agreed to install such accounting, providing their farmer patrons are sufficiently interested. Four farm management lectures were given with a total attendance of 1,417, and 80 farm visits were made. Twenty other meetings were held with an attendance of 2,257.

December 1, 1923, to November 30, 1924
T. H. Summers.

# Projects:

- 1. Farm organization.
- 2. Farm accounts.
- 3. Enterprise costs.
- 4. Junior farm management clubs.
- 5. Aid in extension program development.

#### Methods:

Project No. 1. The farm-organization project is conducted through the farm-business analysis survey method. Areas of work are carefully selected and carried in cooperation with the county agent. Summaries are prepared and made available to cooperating farmers and the county agent.

Project No. 2. The farm-account work is promoted through distribution of the farm-account book free of charge, farm management schools, and personal

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visits to cooperators. Smith-Highes teachers are aided by visiting the schools and giving suggestions regarding a simple method of farm accounting. Requests from teachers for books and blanks are taken care of. The work in farm records in eighth-grade schools has been emphasized through contact with county school superintendents and local teachers. Record books and material for use in teaching are sent out at a cost of 60 cents per set.

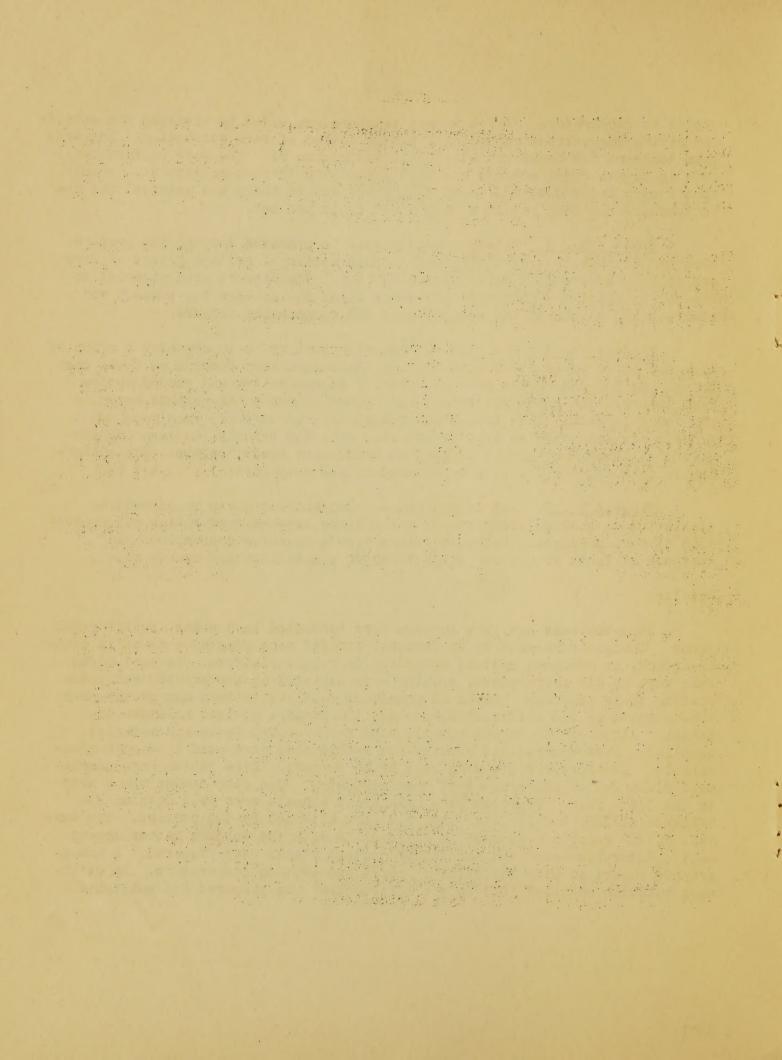
Project No. 3. Enterprise-cost work is promoted through the preparation and distribution of blanks and through meetings, getting groups of farmers to keep a record on some particular crop. The farmers send material to the county agent who checks it and sends it to the college for summary and analysis and return to the county agent and cooperating farmers.

Project No. 4. The plan of work with juniors is to organize a group of boys and girls as in other club work and have them keep records on their home farms. At the end of the year, the record is summarized and graded by the club leader. The grade determines the amount of money the parents agree to pay for this work. This amount has ranged from \$6 to \$10. Farm management schools are conducted as one-day schools, half-day schools, and evening sessions. A laboratory manual is used in conducting these schools. Facts bearing on farm finance are also emphasized in the program.

Project No. 5. Aid in program development was given by assembling statistics to show Colorado trends and balance between consumption and production of farm products. Recommendations were made after conferences and analyses of facts with other subject-matter specialists and county agents.

#### Results:

Farm-business analysis surveys were conducted in 9 areas, covering 220 farms. Changes were made by 97 farmers, and 347 more adopted changes in crop, livestock, or combined systems according to recommendations. Account books were kept by 217 cooperators, and 126 were assisted in summarizing and interpreting their accounts. Improved practices relative to farm management work were adopted on 530 different farms, and 110 farmers advised relative to leases. Eleven Smith-Hughes schools used farm-account books and material supplied. Five hundred and seventy-six record sets were used in eighth-grade schools. Enterprise costs were kept by 26 farmers. Five junior farm management clubs had 42 members, 29 of whom completed. One club member won a trip to the State fair. Fourteen farm management schools were held with an attendance of 328, and 14 other meetings were attended by 498 persons. Two surveys of 152 records were made in cooperation with the subject-matter department. Enterprise-cost and ton-litter contest blanks were prepared. A mimeographed report on milk costs was prepared and sent to cooperators. An extension bulletin entitled "Colorado's Agriculture" was prepared and published.



# Connecticut December 1, 1923, to November 30, 1924 A. W. Manchester.

# Projects:

- 1. Farm accounts.
- 2. Young-farmers' clubs.
- 3. Cost-of-production records.
- 4. Assistance in organizing county and State extension programs.

#### Methods:

Three of the young-farmers' clubs have regularly scheduled meetings at which, in addition to their work, farm management problems are discussed. The rest of the clubs meet once or twice a year, and their records are summarized and new books started. Personal assistance is given to all the club members through farm visits. The members are young men ranging in age from 18 to 30 or a little older. Some of them are managing their own farms and the others are associated with their fathers.

The farm management schools are conducted by two methods. In one kind, the farmers make complete sets of estimates of normal receipts and expenses from the business which they have planned for the next year. This is followed by a discussion of ways of improving the income in those cases where it promised to be unsatisfactory. The other schools were devoted to computing the cost of production on a single enterprise, as tobacco or milk.

An attempt has been made to assist in planning the extension program in such a way that it shall be of the greatest economic service. Each county agent in the State has been visited, and his contemplated program has been compared with the economic statistics of his county to see whether the emphasis given various kinds of work on agricultural enterprises was proportionate to the relative importance of those enterprises and to the need for and possibility of improvement in those enterprises. The distribution of the extension program over the county was also studied to determine whether it was adjusted to the needs of the various regions within the county. Several surveys of farm practices have been planned in various counties or townships to determine which important practices need teaching to the farmers and which are commonly accepted. The farm management demonstrator met with the various extension subject-matter committees and helped in planning the subject-matter programs. In all this program work, the farm-account work, the cost-ofproduction studies, and the economic studies of the department of agricultural economics have provided fundamental information upon which the programs are now based.

#### Results:

Seven hundred and eight farm-account books were distributed, and 351 farmers were assisted with inventory or summarizing. It is estimated that 400 books will be completed. Nine young-farmers' clubs show a membership of 109.

Twenty-six club meetings were held with an attendance of 380 and 7 club tours with an attendance of 130. Ten tobacco, 16 potato, 4 cauliflower, 4 cabbage, and 5 miscellaneous cost records were completed. Seven farm management schools were held with 94 persons in attendance and 1 short course for boys with an enrollment of 8. Thirty-eight farm management lectures were given to 1,664 persons. Cost material, accounting forms, and laboratory-accounting material have been supplied to Smith-Hughes agricultural teachers. Each county agent has been visited and assistance given in planning the extension program. Special surveys of farm practices have been planned in various counties or townships. Six hundred and four individual farms have been visited, 10 farms reorganized, and 8 articles written.

December 1, 1923, to December 1, 1924.
M. O. Pence.

## Projects:

- 1. Farm management surveys.
  - a. To help farmers to improve their business.
  - b. To help county agents in outlining and conducting their programs.
- 2. Farm management tours.

#### Methods:

Since only a small amount of time can be devoted to this work in Delaware, the plan has been to conduct one survey each year. The county agents and State leader and one man from the Bureau of Agricultural Economics do field work. Each survey is conducted in a different area, county, or type of farming, thereby aiding the county agents in a knowledge of different type areas and economic problems of the State. A report of the survey was prepared and supplied to county agents, cooperating farmers, and others. Committees are appointed and instructed in carrying out the recommendations of the results from the surveys.

On the farm management tour called "better farm tour" the six farms visited were selected from the farm survey made in the area. A summary of the farm business of each farm for the previous year was presented. Farm management schools, banker-farmer conferences, and exhibits were also used in projecting the work.

## Results:

In the Seaford area survey, 95 records were taken and the results reported in Stencil Circular 3, entitled, "A Farm-Business Analysis of 91 Farms in the Seaford Community." Cooperators supplied individual summaries and area results. One farm management tour was conducted with an attendance of 125. A survey was started in the Middletown area.

December 1, 1923, to November 30, 1924.
M. L. Mosher.

# Project:

Farm organization and management.

- a. Simple farm accounts.
- b. Automobile tours.

#### Methods:

Farmers are shown the need of studying their business in order to find the strong and weak points and to apply recognized principles to their specific problems.

Simple farm accounts. The farm adviser arranges for 15 to 30 cooperators to attend farm-account schools. Cards are signed by the cooperators agreeing to attend the schools. After errollment, each cooperator is sent a letter by the farm adviser giving date of school and inclosing inventory sheets to be filled out to bring to school. Ten days before school, another letter is sent by the farm adviser, stating time and place of school and requesting cooperators to arrange to be present from 10 a.m. to 3.30 p.m. A final post card is mailed three days before school. Letters are written by the farm management demonstrator to the farm adviser two weeks and one week before the school opens. The first part of the school is devoted to the use of the account book and the latter part to factors of success and cost-account data. New cooperators not attending schools should be seen by the farm adviser and assisted with their books. Two to four letters are sent to each cooperator during the year. Suggestive letters for this purpose are supplied the farm adviser. At least one follow-up visit is made to each cooperator. The farm management demonstrator spends one or two days with each farm adviser in May, June, or July on this work. Others are visited by the farm adviser. Books are checked. Cooperators are assisted individually in closing books. Group meetings have not been found satisfactory. The university provides one man one day for this work for each 15 cooperators whose books are in fair shape during the summer visit. Arrangements may be made for cooperators to come to a given place at each hour through the day, starting at 8 a.m., the number to be handled during the day depending upon the experience of farmers in keeping accounts. Ordinarily, two per hour can be handled by the farm management demonstrator and farm adviser. An adding machine at the meeting place is desirable where time may be available for summarizing books. The farm adviser should complete the checking of records brought in later. Lectures and discussions with charts at farm-account schools and general publicity through the press are used in the promotion of the work. The records of each cooperator are kept confidential. The books may be summarized by the farm adviser or the farm management demonstrator in the county or at the college. The department of farm organization and management will make summaries of all records obtained in each county, or larger area in case of too few records in one county. All work is done after the year's records are complete. The summaries are returned to cooperators and explained at time of summer visit.

Automobile tours. Six to eight farms are visited where records kept over one or more years show profitable management. The tour is conducted as a demonstration of how high efficiency in each of the several factors of good farm management has been obtained on each farm.

Experience shows that the farm-account project will require from two to three weeks of the farm adviser's time for the first 25 cooperators and one to two weeks for each additional 25. Exhibits at county and district fairs are encouraged.

#### Results:

One hundred and two account-book schools were held with an attendance of 1,539, and 233 summaries were returned to cooperators in 11 counties. Cooperators in farm accounting totaled 1,623, and 856 were visited. Work is under way in 50 counties. A State summary of 233 farm accounts for 1923 and 11 county summaries have been prepared. An important consideration in these summaries is the method developed for each farmer to measure the efficiency of his business. This relates to the table in these summaries entitled "Find Your Farm Leaks" Bulletin No. 252, "Increasing Farm Earnings by the Use of Simple Farm Accounts," was published. Tours were held in four counties.

Indiana
July 1, 1923 to June 30, 1924
L. S. Robertson.

# Projects:

- 1. Farm organization through accounts.
- 2. Farm accounting in rural schools.
- 3. Developing economically sound programs of extension work.
- 4. Demonstration farm.
- 5. Work with boys' farm management clubs.

#### Methods:

Publicity, fair exhibits, account schools, follow-up letters, personal visits, meetings, summary school for account cooperators, assistance in program development, etc. Individual assistance is given to farmers. Farm leases are prepared and distributed.

#### Results:

Approximately 6,000 farm-account books were distributed, and 10 one-day farm-account schools were held. One hundred and seventy-four farmers are cooperating with county agents in keeping records. Rural teachers in the seventh and eighth grades in 10 counties were instructed to teach farm accounting as part of the agricultural course. Two hundred rural school teachers not previously giving this work taught farm accounting, and 1,200 boys and girls received this work for the first time. Agricultural extension programs have been prepared in 78 counties. Fifty counties have followed the community analysis plan, 18 individual methods, and 10 the survey method. As a result of this



work a satisfactory program has been arranged in which the State, county, and local workers are accomplishing better results than have previously been experienced. In addition to the direct help given the counties in the surveyed areas, all of the eight county agent districts were visited and assistance given in district meetings on program determination.

On the Spoor farm, a "ton-litter" of pigs was produced; a yearly egg production of 117 eggs per hen was recorded; milk production was greatly increased; legumes were successfully grown for the first time; the corn crop was the best the farm had produced; a grass and clover stand was obtained on rough pasture land; a well was drilled; 460 rods of fence was erected; small fruit was set out, and shrubbery planted.

Two farm management bulletins were prepared and 2 fair exhibits made. Farm management talks were given at 35 meetings and farmers: institutes, and farming methods were studied on county poor farms. A digest of cooperative—marketing laws of 40 States was prepared as a help in the preparation of a cooperative—marketing law for Indiana.

July 1, 1923 to June 30, 1924. J. C. Galloway.

# Projects:

- 1. Farm accounting and farm organization.
  - a. Adults.
  - b. Juniors.
- 2. Farm tenancy.

#### Methods:

Project No. 1. Follow-up meetings and summary schools are held with cooperators for previous year, and one-day schools for starting new records. Assistance is given to cow-test associations in starting records. General meetings are held. Circular letters with return post card inclosed are sent to all record cooperators on general accounts with suggestions in regard to completing their books for summarization at the close of the year. Publicity material for accounting schools is sent out through general publicity centers of the extension service and supplied to the various counties undertaking the work.

Project No. 2. For the successful conduct of the junior farm-record clubs, trained local leaders are necessary. A club manual entitled "How to Keep the Farm-Business Record" has been prepared for use by local leaders in farm-account instruction, and a supplementary pamphlet entitled "Laboratory Exercises for Keeping a Farm-Business Record on a 220-Acre Towa Farm" is used with it. Record demonstration teams are assisted in arranging fair exhibits. Fall follow-up meetings are held to present to the club members the method of summarizing their books, a dummy record book being used as an illustration.



All-day summarization schools are held. Parents of junior club members are urged to attend the summarization schools and assist in completing and analyzing the record books. The schedule follows:

- 1. Explanation of work to be done.
- 2. Checking receipt and expense entries.
- 3. Checking number of livestock.
- 4. Totals of receipts and expenses.
- 5. Totals of inventories and depreciation account.
- 6. Transfer of totals to summary sheet.
- 7. Figuring out profits for management.
- 8. Figuring out efficiency factors.
- 9. Figuring out feed sheet.
- 10. Brief description of the range of figures and reasons for differences.

#### Results:

Forty 1-day account schools were held with an attendance of 457, and 23 follow-up meetings were held with an attendance of 91. Thirty-five summary schools were held with a total attendance of 141, and 55 records were brought in and 50 summarized. Ninety-six records were started through cow-testing associations. Twenty-eight general meetings were held with an attendance of 962. Ten junior club organization meetings were held with an attendance of 195. Twenty-six summarization schools were held with juniors. The total attendance was 218, and 85 records were summarized. Fifty follow-up meetings were held with junior clubs. The attendance was 538. Eleven landlord-tenant meetings were held with 173 in attendance. Eleven county summaries were made of adult accounts and eight summaries of accounts by juniors. Farm-record club team contests took place at two fairs. Fifty club members exhibited books kept for one or more years, and "How to keep a farm-business record" and "Laboratory exercises for keeping a farm-business record on a 220-acre Iowa farm" prepared. The demonstration team in farm management won the State championship in contest with all teams.

Eansas

December 1, 1923, to November 30, 1924.

I. N. Chapman.

# Projects:

- 1. Farm accounts.
  - a. Farm-account clubs,
    - 1. Senior,
    - 2. Junior.
  - b. Home accounts.
  - c. Special enterprise accounts.
- 2. Dissemination of timely economic information.
- 3. Farm leases.

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Methods:

The summarizing of the 1923 records and the keeping of farm accounts for 1924 as a means by which the farming business could be studied and developed were the two most important projects and received most of the farm management demonstrator's time. The studies of the farm business through the summaries and the development of the farm-account work were carried through junior and senior farm-account clubs. At the October county-agent conference a committee of county agents, a representative of the subject-matter department in agricultural economics, and the farm management demonstrator worked out a monthly program for the organization and promotion of the senior farmaccounting clubs as follows: The programs for the various meetings deal with the probable trends in production of and markets for specific farm products. One or more farm products will be considered at each meeting. The materials fernished as a suggested basis for discussion will include statements of production in Kansas and in the United States and other important producing countries throughout the world whenever such information is significant. trends of production and demand in past years, and the conditions causing these trends, will be stated whenever possible.

The purpose of this material will be to present as complete information as possible on the present situation. It is impossible to forecast accurately the future, but intelligent action based on the most complete and reliable information is much preferable and more profitable than blindly depending upon

chance.

The notes for the programs for the year will be prepared by the department of agricultural economics of the Kansas State Agricultural College and issued by the agricultural-economics branch of the college extension service.

Officers of the club are president, vice president, treasurer, and secretary. The club members, besides keeping accounts, have a regular monthly program. The notes on timely subjects for each monthly meeting were compiled by Professor Grimes and Professor Green and turned over to the extension division for mimeographing and distribution to farm-account clubs. The county agent and farm management demonstrator attended as many of these monthly meetings as possible and aided in the presentation and interpretation of the material. The monthly program is as follows:

January ---- Where the tax dollar comes from and where it goes.

February----The price relation of corn and hogs.

March-----Standardization and marketing of eggs.

April-----Economic factors in profitable dairying on the general farm.

May-----Cropping systems.

June-----Wheat.

July-----Alfalfa and other hay crops.

August-----Wheat.

September ---- The dairy market situation.

October ---- Probable demand for hogs.

November ---- Trends in cattle market.

December ---- Educational program for the family, including suggestions for books, magazines, and the like.

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This part of the project has proved very popular with the men in the clubs as it gives them some immediate benefit from the farm management program in the advice they are able to get from the notes and other information given them. A monthly program is also included for the farm women for meeting at the same time and place but in a separate room for presentation and discussion of their program.

In most counties the county agents are using the club organization as a means through which to put over all the extension projects in its respective community. Since all the projects tend toward better farm management and better economic conditions on the farm these clubs have found a real place in the development of extension programs. One county agent reports the aid of such clubs as follows: "The basis for all extension work lies in farm management. There can be no other object than the improvement of farm practices. Each project touches the subject from a different angle. In Kansas we are developing a method of direct approach through the organization of farm-account clubs. These are based primarily on farm accounting. With this as a start, a program is developed touching the different phases of the farm enterprise. The object of all this work is to develop a system of agriculture which fits the community and to urge its adoption for a long term regardless of the 'ins and outs' of the market."

The organization of most clubs was done by the farm management demonstrator. In 3 of the 14 counties, however, the county agents organized additional clubs by themselves. The number of clubs ranges from 1 to 10 and the membership from 14 to 157 per county. Follow-up visits are made to the farms of club members to check up books and to discuss questions of farm management and farm-account keeping.

Considerable difficulty has been experienced in obtaining local leadership for junior clubs. Thus far we have worked in cooperation with the schools,
the agricultural teacher or the superintendent being the leader, but the short
tenure in office of some of these teachers or the pressure of outside work has
in almost every case caused the junior club members to be left without a leader
at the close of the school term. This is a very unfortunate occurrence and
usually results in the club disbanding. Of the six organized, only two have
survived. One of these is under the leadership of Professor Reeves at Fort
Scott, the other, without any senior leader or any assistance from the county
agent, has 95 per cent of its books up.

Many of the men keeping the record in 1923 objected to letting it be brought in for summary. We feel sure 50 per cent of the books placed in 1923 were completed. In Washington County, in January, 1924, a check was made by the agent to see how many of the 125 books put out in the county in 1923 were completed. He found that 75 were finished and in good condition. However, only 28 of that number could be procured for summary.

#### Results:

The account books distributed totaled 2,421, 953 of which went to senior and junior account clubs.



Club meetings conducted totaled 214, with an attendance of 12,878 people. Fifty-four senior farm-account clubs were organized with 877 members, 6 junior clubs with 72 members, and 493 club members were followed up individually. One hundred and thirty completed 1923 account books were returned for summary, and three counties completed with enough records for a county summary. Five hundred copies of a special enterprise hog-account book were distributed, also 50 copies of a potato enterprise-account book. A report dated November 1 indicated 490 of 877 account club members were keeping this farm account. Farm lease forms were prepared and assistance given in a number of cases.

January 1, 1924, to December 31, 1924.
W. D. Nicholls.

# Projects:

- 1. Farm organization and accounts.
- 2. Farm-business analysis surveys.

## Results:

Factor, analysis, and comparison sheets were prepared and sent to 325 cooperators in Mason, Fleming and Larue Counties. This type of work was extended to Union and Webster Counties. A farm-account book contest project was prepared. Nineteen farmers in four counties are cooperating in complete cost-account keeping. Seventy-five farmers in four counties are keeping farm financial accounts. Twenty-five meetings were held with an attendance of 450. Circular 172, "Why Some Farms Pay," was prepared and published. A mimeographed report was prepared and distributed entitled, "Some Factors Influencing Farm Profits in Larue County, Kentucky."

Maine
July 1, 1923, to June 30, 1924.
M. D. Jones.

# Projects:

- 1. Farm accounts.
- 2. Labor efficiency.
- 3. Poultry accounts.
- 4. Dairy accounts and supplementary survey on dairy farms.
- 5. County farm surveys to aid in planning extension work.
- 6. Sweet corn, potato, orchard, beef cattle, and blueberry enterprise.

#### Methods:

Definite plans are drawn up with the county agent for carrying out the plan of work in each county, showing just what part he and the farm management demonstrator would be responsible for. The county agents present the plan of

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Two plans are used in handling accounts. For farm accounts and sweet-corn accounts, the county agents obtain the cooperators, distribute books, follow them up, and procure the books at end of year for summarizing. The books are then referred to the farm management demonstrator and plans drawn up with the county agent for a county summary. County and State summaries are prepared by the farm management demonstrator. Potato, orchard and poultry-account cooperators are interested and enrolled by the county agent and their names sent in to the farm management demonstrator. Record books and report forms are distributed and follow-up work handled from the office of the farm management demonstrator. Cooperators forward reports of expenses and receipts regularly to the farm management demonstrator where summaries are also prepared.

Farmers attending winter planning meetings who are interested in keeping accounts are later met in groups and assistance given in starting and keeping their records. The work of project leaders, publicity in farm-bureau news, and other means interest others. A copy of the county summary is furnished each cooperator, giving comparisons with individual summary. The county summaries are made up in conference with each county agent after the individual summaries are prepared by the farm management demonstrator. Account summaries are made for all accounts kept, also county summaries where a sufficient number of records are kept. It is understood that each person using the account books shall return them for summary. Personal calls are made to discuss with individual farmers the weak places in their farm organization as shown by the accounts kept. Results of summaries and other farm management subject matter are presented at one-day meetings or schools conducted on the laboratory plan. Lantern slides and charts are used.

The county farm surveys are prepared through the following steps: (1) A list of farmers is procured in each town; (2) their names are copied on survey forms; (3) the required survey information is obtained; (4) data are summarized; (5) results are written up. Local project leaders are aided in obtaining the data.

#### Results:

Forty-three per cent of the account books started were completed, and 76 per cent of poultry accounts started were closed. Two hundred and seventy-two farm accounts, 147 poultry, 22 sweet corn, 5 blueberry, 133 potato, 33 orchard and 35 farm labor records, or a total of 647 accounts, were closed. County summaries were prepared in 9 counties with 20 or more records and a State summary of 300 accounts for the previous year. Statements were received from farmers in five counties, showing in what way their accounts had been of assistance to them. A dairy supplement survey of 74 farms was made. Ninety-

one group meetings for instruction and assistance in farm accounts were conducted, and 639 farmers started accounts. Fifty-four farm management schools were held and 1,254 attended. A report of 147 poultry accounts and one State and one county summary of potato accounts were prepared. A summary of first-year costs for 30 orchards and a summary of cost and returns on 22 sweet-corn records were made. County farm surveys have been completed in five counties. These surveys show: (1) How much of a certain enterprise is being handled in a community. (2) what the relative importance of this enterprise is to other enterprises in a community, (3) the location of important enterprises in certain sections of the county.

Massachusetts
December 1, 1923 to November 30, 1924.
F. H. Branch.

## Projects:

- 1. Farm analysis surveys.
- 2. Poultry accounts.
- 3. Junior farm-account clubs.
- 4. Farm accounts.
- 5. Crop enterprise accounts.

#### Methods:

Project No. 1. Farms are visited in the spring and the labor-income record obtained for the previous year. Computations are made and records analyzed at the college under the direction of the demonstrator. The cooperator is furnished in the fall with a business record having a computation of the labor income and recommendations and an area report. This material is also used in meetings. During the coming year farm accounts will be substituted for surveys in areas where the latter have been carried three years or more.

Project No. 2. Each poultry-account cooperator is furnished with a special poultry-account book for recording receipts, expenses, and inventories, and monthly reports are required from each demonstrator. A report showing county and State averages is prepared. The demonstrator's report is returned monthly to cooperators, accompanied by timely poultry-management hints prepared by the poultry department. Members are enrolled in the project by county agents who assume the responsibility of keeping the monthly records coming in. This project will be given more attention during the coming year.

Froject No. 3. Junior farm-account clubs are organized chiefly by the club agents, who sometimes are assisted by the demonstrator. Instructions are given by the demonstrator after organization in group meetings and on farm visits. The work is supervised by the club agent where close supervision is not given by an agricultural instructor. It is probable that enterprise accounts will form the basis of junior account work in 1925. This will overcome the occasional objection of the father to recording his business affairs.

Project No. 4. Owing to lack of printing funds, arrangements were made with the Massachusetts Society for the Promotion of Agriculture for another installment of farm-account books. Since the supply of books was completely exhausted at the close of 1923, no account work was organized during 1924, but it is planned to make farm accounts a major project in 1925. A few books were summarized for the 1923 business year.

Project No. 5. Silage corn-production records were obtained on about 90 farms in 4 counties at the close of the year for the purpose of determining under what conditions the crop can be economically dropped in the system of dairy farm organization. The demonstrator prepared the blanks, instructed the men who did the field work, and checked some of the records, the summary to be returned to each farmer. Similar hay crop production records were obtained on about 45 farms.

Miscellaneous demonstrations have consisted of farm management talks at extension meetings, fair exhibits, letters replying to questions relative to some phase of farm management, preparation of charts from surveys for use by county agents, and others.

Summary and Outlook;

During 1925, less time will be devoted to surveys and more to farm-account work. Enterprise accounts will probably replace the more advanced farm-account work with juniors. Farm tours will be given a trial and an effort made to broaden the usefulness of the poultry-account project.

Two hundred and fifty-five farms were surveyed in 4 counties and 211 survey reports returned to the farmers. Poultry accounts were carried on an average of about 100 farms throughout the year. Approximately 50 boys enrolled in club work the first of the year and nearly all completed. Approximately 90 silage records and 45 hay records were taken. Forty-five county-agent conferences, 16 extension meetings, and 9 junior account schools were held and 100 letters of advice written. Two hundred and fifty farm-account books and 200 poultry-account books were distributed through county agents.

Minnesota
December 1, 1923, to December 1, 1924.
W. L. Cavert.

Project:

Farm Management.

Methods:

Methods included schools, tours, conferences and meetings, publicity, fair exhibits, and surveys of agricultural conditions. Tours are held in connection with cost routes. Five farms that have lessons worth calling to the attention of local people are usually selected, and one or two of these

lessons are featured at each stop. Subjects considered at farm-business schools were the economics of dairy production, seasonal and long-time place trends for Minnesota farm products, principles of farm management for northern Minnesota, and economics of hog and potato production. Subjects considered at livestock and farm management meetings were the selection of feeder or breeding cattle, the feeding and care of cattle, seasonal and long-time market trends, and cost of production.

#### Results:

Forty farm-business schools were held with an attendance of 1,251, and 24 livestock schools held in cooperation with the livestock specialist were attended by 735 persons. Eleven farm management tours were conducted with an attendance of 345. Six county-agent and high-school agriculturist conferences were attended, and 12 general meetings were attended at which 672 persons were present. Elever articles were prepared for publication; 1 radio talk was given; and 9 fair exhibits were judged. Five days were spent in a survey of agricultural conditions, and one day was given to conference with a representative of the tariff commission.

Assistance was given to the State department of agriculture in the preparation of a statement of the estimated income of Minnesota farmers. A State map was prepared, showing percentage distribution of crops by counties. Posters were prepared for distribution in connection with soybean promotion and saving of seed corn.

Plans for 1925 consist of farm-business schools and livestock-farm management schools, tours, and preparation of publicity material. The local leader plan will be tried out in Houston County.

Missouri
August 1 to December 31, 1924
D. C. Wood.

# Projects:

- 1. Community surveys.
- 2. Demonstration farms.
- 3. Farm accounting
  - a. Senior farm-accounting schools,
  - b. Simple farm accounting in rural schools,
  - c. Farm accounting by mail report method.
- 4. Cost accounting.

### Methods:

Business records covering a year's farm operations were collected from farm to farm in selected areas and tabulations made to determine comparative farm incomes earned by the average farm and the groups of greatest and least farm income. Causal factors of profit were determined and demonstrated

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at later meetings in the neighborhood. Farms were selected for reorganization for improved farm incomes, the work measured by accurate cost accounting, and results demonstrated at meetings on farms selected. Groups of farmers were instructed in farm-accounting schools. The president of the Missouri Bankers' Association was interviewed for the purpose of enlisting the active support of the association in furthering farm-accounting projects.

A bulletin was prepared for the use of boys' and girls' corn clubs and schools on "How to Determine Cost of Producing Corn." This bulletin contains a complete explanation of accounting methods to be employed and includes actual blank forms necessary for keeping a cost account and summary forms for determining profit and loss on operations. A mail-accounting plan was worked out and blanks prepared. Radio talks were broadcast on farm accounting and inventories and on the cost of producing small grains in 1924 in Missouri.

Montana
M. L. Wilson
January 1 to May 31, 1924.
V. D. Gilman
June 1 to December 31, 1924.

# Projects:

- 1. Farm accounts
  - a. Adults
  - b. Juniors
- 2. Demonstration farms.
- 3. Summarizing material to aid in developing extension programs.
- 4. Big team demonstrations.
- 5. Economical harvesting method demonstrations.

### Methods:

It was aimed to place before Montana farmers knowledge and methods that would aid them in weathering the period of suffering and depression and assist them in stabilizing practices for the long-time pull.

It was impossible to carry out a normal farm management program during 1924, owing to the fact that the year opened with little promise for agriculture in the State, with the farmers discouraged and in debt, Montana property considered a liability, and agriculture at a standstill.

The farm management demonstrator spent more than a month at Washington, where he furnished detailed information to the agricultural committee of Congress, giving the facts on the Montana producers' situation, and served as a delegate to the President's conference on the Northwest situation. He also acted as executive secretary in charge of arrangements for the land settlement conference held at Helena in March, at which it was decided that the prosperity and contentment of farmers already on the land were necessary before more settlers could be encouraged and assimilated. The soil survey in

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progress in northern Montana was indorsed as valuable in furnishing correct information regarding soil structure and potentialities to both old and new settlers. The farm experience survey was commended and an extension asked for. Demonstrations and experiments in settlement to work out for the guidance of others the most satisfactory and successful forms of relationships between owner and tenant or owner and buyer, and better machinery for utilizing the grazing on the public domain were recommended.

A certificate of incorporation under Montana laws was issued to the Fairway Farms Corporation which was organized to study the problem of an equitable relationship between landlord and tenant on Montana's dry land on which many farms had been taken over by mortgage holders who had thus become unwilling landlords. A board of nine directors consisting of successful and experienced bankers and farmers of the northern Great Plains, experts on land-settlement problems, economists, and a representative of the Montana State College serve without salary, with the understanding that any profits that may be left at the expiration of the corporation shall be used for scientific, educational, or philanthropic purposes. Some 50 or 60 farms were inspected and 7 farms purchased during the latter part of the year. Tenant purchasers have been obtained and the farms will be used for demonstration purposes as developments gradually take place on them.

Material was assembled for a bulletin on the use of big teams in Montana. This bulletin is the result of a two-years study of the use of big teams in the dry-land farming districts of the Northwest, which has proved that the use of larger teams is coming to be a profitable part of dry-land farming plans. Demonstrations were held throughout the State which resulted in the adoption of the use of big teams by a large number of farmers as a part of their organization.

In order to attain the most satisfactory improvement and development in our Montana agriculture, it is deemed necessary to have a detailed knowledge of our production, market requirements, and trends. Foundational work on a state-wide program to supply this knowledge was begun in 1924.

P. Patton, statistician, was employed to work up census and other statistical material. He spent five weeks at Helena, obtaining statistical data from the State department of agriculture and various State departments and boards.

A conference of the college, experiment station, and extension service heads was held and procedure agreed upon.

Preliminary data procured were organized in a preliminary report to be presented to the extension workers' conference in January, 1925.

In one county, account work was started in eight rural schools in cooperation with the county agent and county superintendent of schools. A simple farm record was supplied the teacher, together with a key record and mimeographed exercise blanks. The results of the year's work will be summarized.

County agents in six counties were assisted in taking and analyzing farm-business records for use in farm management schools.

A flax meeting at Minneapolis was attended where representatives from the four Northwest States were present and plans discussed for increasing the flax acreage in Montana, thereby taking advantage of the protective tariff on flax.

# Results:

Eight hundred and thirty-eight farmers adopted the use of big teams as part of their organization as the result of 17 demonstrations of driving big teams. Material was assembled for a bulletin on the use of big teams in Montana, and a circular entitled, "Reducing the Cost of Montana's Dry Land Wheat Harvest," was prepared and published as Circular No. 71. Ten farm-account schools were held with a total attendance of 178, and 250 account books were distributed during the year. Ten new farmers' cooperative associations were formed, bringing the total number up to 24 with a membership of 1,982. During 1924 these associations reported \$456,556 worth of business. A report was prepared of suggestions adopted by the Montana Land Settlement Congress, and sample facts were prepared to consider in connection with the organization of data on which to base an agricultural program for Montana.

Nebraska
December 1, 1923, to November 30, 1924.
E. L. Taylor.

# Projects:

- 1. Farm organization through accounts.
- 2. Enterprise costs.
- 3. Boys' and girls' farm-account clubs.
- 4. Farm leases.

# Methods:

Schools are held, using charts, business standards, and Extension Circular 800. Farm accounts are followed by personal visits, letters, and publicity.

# Results:

Two hundred farmers are cooperating in keeping farm accounts, and 2 boys' and girls' farm-account clubs have 17 members. Enterprise-cost accounts are kept by 359 cooperators. Economic data have been supplied to 44 counties and fair exhibits made in 5 counties. Twenty-three farm management and farm-account schools have been conducted. Extension Circular 800, entitled, "Planning and Analyzing the Farm Business," was published.

# Nevada December 1, 1923, to November 30, 1924 R. G. Foster

# Projects:

- 1. Farm-account schools.
- 2. Range cost-of-production studies.
- 3. Agricultural economic survey.

# Methods:

Only a portion of one man's time is devoted to this line of work.

Project No. 1. One-day farm-account schools are held on request of six persons who sign an enrollment card signifying their attendance. Practice books used at account schools are furnished at cost to county farm bureaus. Farm-account books are furnished at cost to all persons desiring them. Follow-up visits are made to individuals in each community where account schools are held to give personal assistance in keeping up accounts and to hold group meetings to help summarize the books at the end of the year.

Project No. 2. The cost-route method of visiting ranches is used and data obtained from available records.

Project No. 3. Cooperation with Director Creel and Eugene Merritt of Washington in making an agricultural survey of the State. A cost survey will be made to supplement the data already available.

### Results:

Thirty cooperators completed their 1923 farm accounts, and 10 new members completed the work. Three range-cattle cost records were procured. One crop-cost book and one time-cost book were mimeographed. Eleven farmers were assisted in keeping cost-of-production records, and 30 farmers were advised relative to leases. Fourteen farmers adopted cropping, livestock, or complete farming systems. Four farm-account schools and one farm management school were held, and six farmers summarized accounts. A survey was conducted on costs of starting and managing orchards, vineyards, and alfalfa fields.

New Hampshire
December 1, 1923, to November 30, 1924.
H. C. Woodworth

# Projects:

- 1. Farm accounts.
- 2. Farm organization and efficiency of operation.
- 3. Lime-legume rotation.

Me thods:

A lime-legume project was started on five farms with maps and studies of each. A definite plan for each man to work toward was prepared, and some good demonstrations should be available later. One difficulty has been in the selection of cooperators who will continue farming over a series of years. Arrangements for farm management tours were started in January, and monthly news items and general publicity were given out on better methods. The publicity carried the idea of "less labor better applied" to many farmers in addition to those attending the tours. Demonstrators were selected in early spring by the county agent and farm management demonstrator. Three farmers were selected for each tour, one who was efficient in hay harvesting, one who was growing potatoes with small labor requirement, and one who was especially proficient in producing silage corn. Then the county agent and farm management demonstrator conferred with these cooperators early in the season as to possible improvement of their methods and in some cases assisted in making the changes that meant less labor. The tours were conducted in June, July, and August.

Farm management schools were of the round-table, informal-discussion type. In the morning, labor requirements for producing an acre of potatoes were discussed. Blanks were filled out by each farmer, showing the time required for each operation, and the methods and practices analyzed and discussed. After dinner, a talk on prices was given, followed by a study and discussion of how the farmers' time during the year was used. This brought out weaknesses in the present type of farming. Charts showing labor distribution were used.

#### Results:

Five hundred books were distributed, 68 were returned, and 64 tabulated into a State summary. Eleven farm management tours were conducted, attended by 854 persons. Twenty farm management schools were held with an attendance of 286, and 11 general meetings were attended by 852 persons. Five farms were mapped in the lime-legume rotation project.

New Jersey
December 1, 1923, to December 1, 1924.
William F. Knowles

# Projects:

- 1. Farm organization and farm accounts.
- 2. Farm management tours.

#### Methods:

Project No. 1. The specialist prepared a three-page mimeographed circular on "Farm Account Schools" and mailed it to all county agents. This circular gave instructions for conducting the school, such as who should attend the school, where it should be held, the program, and necessary equipment.

A schedule of the schools giving dates for each county, was also mailed to each county agent. The specialist conducted the schools, gave books to attending farmers, and helped to make inventories and credit statements.

County agents aided in obtaining the demonstrators, in arranging for the meeting place of the school and seeing that it was comfortable and complete with desks and chairs, in providing scratch paper, pencils, pens, ink, blotters, rulers, and other equipment, except farm-account books. They familiarized themselves with the subject matter taught, gave personal help at the schools where needed, as well as to individuals when the specialist was busy with others, and assisted in the monthly follow-up. They were encouraged to find that all their account demonstrators were satisfied and knew how to make their entries. Many of them visited their account demonstrators by themselves and gave help where it was needed.

Project No. 2. All farmers were invited to attend the tours. Score cards and pencils were provided each person attending. The farmers visited had been interviewed in advance and were ready to answer all questions on the card. Poultry tours were conducted like the farm management tours.

# Results:

In Ocean County, the club agent organized a group of 5 boys betwen 16 and 20 years of age into a junior farm-account club. Thirteen schools were held in as many organized counties. In each of 2 counties 2 schools were held, making a total of 17 schools. One farm management and one poultry tour were conducted. Monthly follow-up visits were made to individual farmers. Assistance was given on a production, marketing, and consumption survey conducted in Atlantic County.

New Mexico July 1, 1923, to June 30, 1924. L. H. Hauter

# Projects:

- 1. Farm organization through accounts.
- 2. Gathering and compiling State, regional, and county statistics for use in developing economically sound agricultural extension programs.

# Methods:

Project No. 1. In most instances, the aid to 1923 cooperators in completing and summarizing their books and getting new cooperators to undertake the work was combined. After the individual summaries were made, regional summaries were made in the two sections. Farm-account schools were held in new communities. Charts were used to illustrate just what the summary would show if a farm-account book were kept throughout the year. Each member was then given a farm-account book and asked to make entries as they were given by the person conducting the school. The school was closed with a talk illustrated

by charts showing some of the principles of successful farm management. Copies of the farm-account book were then offered to anyone attending who desired to cooperate in this work and who would sign the cooperators' agreement to keep the book throughout the year and to turn it in to the county agent after it had been completed so that a regional summary could be made.

A combination summarizing and beginners' school was held in three areas. The object of the work and information needed in the summary were explained to both old cooperators and beginners by an illustrated talk. The school was then divided into two groups, the assistant director helping the 1923 cooperators to summarize their books and the county agents assisting the beginners. The two groups were then brought together again and a talk illustrated with charts given on some of the principles of successful farm management.

In addition to conducting summarizing schools, considerable individual help was given to farmers in completing and summarizing their books in sections where an insufficient number had completed records to justify the holding of a school. All farm-account books which were completed were carefully checked, and the cooperator was sent a corrected summary of his own farm record, as well as a mimeographed copy of the regional summary. The regional summaries were also used in publications and elsewhere to show the principles involving profitable farm management in the different sections.

Froject No. 2. A great deal of information on the shipment of the various agricultural products to and from the various counties of the State was made accessible to the entension service by the State statistician and compiled into many interesting and useful tables. In order to get some definite information in regard to the shipment of grains and hay out of New Mexico and the shipment of butter and eggs into the State, a questionnaire survey was made of retailers and wholesalers in all the towns having a population of 2,000 or more. The material obtained was prepared in chart form and used in presenting economic facts at farmers' meetings. Mimeographed copies were distributed to the county and State extension workers, bankers, and others interested. Later in the year, a complete outline was prepared for a thorough economic study of the agricultural production of the State, covering the relation of the increase in population in the United States to the future agricultural development of the State, an economic history of its agricultural devolopment, a classification of the land area, and an economic study of each of the important agricultural products of the State. This statistical material will be used in connection with the farm-account summaries and farm management surveys as a guide for developing an agricultural and extension program for the State. Arrangements are being made for a cooperative project with the Bureau of Agricultural Economics for an extended farm management survey in the eastern section of the State.

#### Results:

Only a portion of one man's time is devoted to this line of work. Two regional summaries of 1923 farm-account books were prepared, and a farm-account project was organized in six counties. Ten farm-account schools were conducted with 158 cooperators. Three junior account clubs were started, and

one demonstration team took part in the State club contest. A summary was made of a questionnaire survey of retailers and wholesalers in all towns of a population of 2,000 or more in the State. A plan was outlined and work started on a thorough economic study of the agricultural production of the State.

New York

C. E. Ladd

December 1, 1923, to June 30, 1924.

V. B. Hart

July 1, 1924, to November 30, 1924.

Project:

Farm management.

Methods:

Lectures and demonstrations at farm bureau community meetings, extension schools, farmers' institutes and clubs, Cornell alumni clubs, business men's associations, rotary clubs, conferences with high-school agricultural teachers, officers or committeemen of local farm bureaus, and officers of agricultural associations, banker-farmer conferences at the college, with leading farmers of the State and officers of the country banks in attendance, for the promotion of better business relations between the farmers and bankers, survey records of farms, enterprise costs, dairy barn tours, personal farm visits, publicity, farm management tours, and a correspondence course in farm management. A special farm management service was rendered. The labor income was taken by the extension specialist, the farms mapped showing field lines and acreage, and a farm management study and analysis of business was made. A second labor-income record was taken at the end of the year; recommendations were made for possible changes in layout, organization, or building arrangement; and assistance was given in summarizing old or starting new accounts. Farm inventory and credit statement campaigns were conducted. Nine barn meetings were held each day for four days in two counties.

### Results:

Three extension schools were held with an attendance of 349, 21 conferences held with officers or committeemen of local farm bureaus, and 392 lectures given before 11,814 people. Complete sets of cost accounts were closed on 36 farms, and 14 farm management tours were conducted with 604 in attendance. Thirty-four farmers in 4 counties made use of the special farm management service, and 74 farmers enrolled in the farm management correspondence course. Fifty-seven inventory meetings were held with 544 in attendance, and visits were made to 192 farms. Approximately 10,000 copies of the publication, "How to Take a Farm Inventory and Make a Credit Statement," were furnished to farmers. "How to Keep an Account with Dairy Cows," "How to Keep a Cash Account on a Farm," and "How to Keep a Poultry Account," were published and added to the farm-account series. "Farm Economics," published monthly, was sent to farm-bureau committeemen and others.

# North Dakota December 1, 1923, to November 30, 1924 Rex E. Willard

# Projects:

- 1. Complete cost accounting.
- 2. Poultry-enterprise costs.
- 3. General farm accounting.
- 4. Farm accounting in the public schools.
- 5. Delineation of agricultural areas.
- 6. Detailed farm reorganization plans.
- 7. Special information to various organizations and commissions.
- 8. Sheep-enterprise survey.
- 9. Publicity.
- 10. Farm management forecasting.

#### Methods:

Project No. 1. The complete cost-account material has been summarized, both as to farm-business analysis and costs of the various enterprises, and the summaries have been returned to the farmers, both by personal visits and by county agents. In all cases, the summaries have been gone over with the farmer, and his figures compared with averages so that he might see where his shortcomings or successes were found. The material assembled by this method has been freely used by the county agents and also to a considerable extent by the home demonstration agents.

Project No. 2. Two years ago, a cooperative arrangement was made with the poultry specialist involving records to be procured on the poultry enterprise. Thirty-eight cooperators were carried through 1923 with unsatisfactory results, none completing the necessary material, owing to insufficient follow-up work. About 20 of these cooperators were continued in 1924, but the project will be conducted in future by the extension service.

Project No. 3. The farm-account work has been continued with the distribution of account books and the holding of farm-account schools. Efforts have been made to hold summarizing schools but have not proved successful. It appears that farm accounting in the schools is causing the adults to take up the matter of their own volition, since requests for books have come from those communities where farm accounting is taught as a part of the school course.

Project No. 4. A syllabus on farm accounting was prepared for the superintendent of public instruction and adopted as a part of the course of study in rural consolidated schools. The textbook prepared by the extension division and the teachers' supplement makes it comparatively easy to teach the subject. After the practice work is done by the pupils, it is suggested that they take the inventories on the home farms and keep the record of the farm business. While there is no way of telling how much of this is done, it is estimated that half of those taking the course start the work on their own farms. Through an arrangement with the Northern School Supply Co. of Fargo,

the distribution of textbooks has been discontinued by the extension service and is handled exclusively by that company. The aim is to reach all the consolidated schools with this material. Cost-estimating schools were used to teach farm management relationships; that is to say, the relation of efficiency in the various factors entering into costs to the resulting cost of each commodity. Such items as relation of horse labor to cost, relation of yield to cost, and relation of distribution of man labor to cost, are some of the items emphasized.

Project No. 5. During the past two or three years, material has been worked out regarding the agricultural conditions in the various areas of the State. Considerable data, chiefly originating in the U. S. Department of Agriculture, has been worked over and presented graphically in North Dakota Experiment Station Bulletin No. 183. Sixty-four fillustrations, chiefly maps, showing conditions in the various counties of the State, are presented in this report. Summaries are shown by counties. This material has been discussed with a number of county agents who exhibited keen interest, and already four of these agents are using it in their extension work. Fifty lantern slides have been prepared covering the principal illustrations and presented at six points in the State to local audiences, and the interpretation and conclusions for the local region have been given. Arrangements have been made to present this material to farmers and business men in every part of the State.

Project No. 6. In December, 1923, some farm reorganization plans were laid out on a basis of a five-year development program working toward the best combination of enterprises and the best organization that it was possible to devise. These plans were carried well along for one farm in Cass County, and a beginning was made on two other farms in other regions of the State when the work was temporarily terminated owing to the death of the specialist.

Project No. 7. Information has been furnished to the U. S. Tariff Commission and personal appearances made at two hearings on the subject. Other data were furnished to the Interstate Commerce Commission relating particularly to the economic position of the farmers and the relation of freight rates to agricultural production. Considerable time has been spent in putting specific data requested by insurance companies and the U. S. Chamber of Commerce into suitable form for use.

Project No. 8. Through the cooperation of the Bureau of Agricultural Economics, the Bureau of Animal Industry, the University of Minnesota, and the North Dakota Agricultural College, a sheep survey was made in the fall of 1924, covering about 200 farms for the purpose of determining primarily the place of sheep in the organization of the wheat farm. The schedule was so prepared that not only the details of the sheep business were learned but the relation of the sheep enterprise to the rest of the farm organization was ascertained.

Project No. 9. Publicity has been disseminated through two regular channels of the department - the farm information service and the daily service. This news goes not only to publications of the State but to news-

papers and magazines in other States, many of which have national circulation. In addition, a great deal of publicity has been given to farm management work through special news and feature articles published in national farm magazines and in various newspapers of North Dakota and other States. Material of this character was gathered and prepared by members of the farm management department, the publicity staff, or by special writers for the publication using the material. One of the main methods of disseminating news has been through the Associated Press, the United Press, and the Western Newspaper Union, all of which give wide circulation to the news they carry. A greater part of this material was prepared by members of the organizations themselves from information supplied either by the farm management department or the publications department.

Project No. 10. A study has been made with a view to making adaptations of different commodities for various sections of the country and shifts in production as determined by the outlook conditions and the local situation for each enterprise as related to the competition in the production between the local region and other sections producing the same commodity. Having determined somewhat definitely the agricultural areas in the State, it is possible to localize, to some extent at least, the regions more or less adapted to certain enterprises.

# Results:

Out of 2,184 farm-account books distributed, 1,223 were known to be kept, and 173 of the 1923 accounts were summarized. Forty-eight farm management schools were held with an attendance of 968, and 2 cost-estimating and 2 cost-account summarizing schools attended by 40 and 30 persons respectively. One hundred and ten crop and 190 livestock enterprise survey records were taken. Copies of cost-enterprise data were returned by 182 farmers, and 105 farmers returned copies of the farm-business record. Three definite areas carried farm-account work over a series of years. One junior club was organized with four members. Farm-accounting work with country schools was carried in 40 counties, and 135 schools were assisted in teaching simple farm accounting. The boys and girls who were taught farm accounting totaled 1,500, and it is estimated that 750 juniors kept home records as a result of school work. Sixteen general farm management meetings were held with an attendance of 1,512. Eighty news articles were written. A second edition of "Simple Farm Accounts," by Rex E. Willard, was published, also a teachers' supplement. Circular 50, "Potato Handbook," was revised. and Circular 61, "Some Applications of Farm-Cost Accounts," by T. S. Thorfinnson was prepared and issued. Other publications during the year were Bulletin 175, "Report of a Farm Credit Survey," and Bulletin 183, "The Agricultural Regions of North Dakota," both by Willard, and Bulletin 180, "An Economic Study of Farming in Southwestern North Dakota," by Willard and Reynoldson. A series of general meetings was conducted by Dr. W. J. Spillman of Washington, D. C. The State was divided into districts in order that farmers could attend without having to cross more than one county. Circular letters and posters were prepared and distributed to advertise the meetings.

# Ohio December 1, 1923, to November 30, 1924. R. F. Taber.

# Projects:

- 1. Farm accounting and farm organization.
- 2. Teaching farm accounting in rural schools.
- 3. Cost accounting on crop and livestock enterprises.
- 4. Furnishing economic facts to farmers.

### Methods:

Project No. 1. Two types of farm-accounting schools are held county-wide and township or community schools. Arrangements are made by local leaders and county agents. The forenoon session is devoted to accounting methods and the account book and the afternoon to subject matter. The men attending the school sign up to keep a record one year, and plans are laid for a summarizing school at the end of the year. The cooperators are followed up during the year by two news-letters and one meeting at the proper season. Two letters are sent out announcing the first-year school, and inventory sheets are included with the second letter. Follow-up letters to encourage interest and attendance at summary schools are sent out. Standards of successful farm management for various sections of Ohio are prepared and made available to the men at summary schools so that each farmer can study his own record and compare it with the standards for his section. Where desirable, 10 to 20 men are selected from those completing records as permanent farm management cooperators. These men, following the summary school, submit their records to the county agent for further analysis and study, and these records are used as a basis for analyzing the extension problems in the county. Principles of farm management and farm organization based on the permanent records are given wider application through tours, exhibits, and general meetings. Where the county-wide plan is followed, each cooperator furnishing a record is responsible for three new cooperators in his community, and a local school of instruction is arranged. In counties organized on a township or community plan, each cooperator finishing a record is responsible for interesting at least one new cooperator.

Project No. 2. The cooperation of the county superintendent of schools is obtained. Teachers are local leaders of the project. Simple farm accounting is introduced as a part of agricultural instruction. Teachers or superintendents are met at county meetings and given instruction on methods of handling the work. Each school is furnished sufficient copies of the record of a farm business, including inventories, and all receipts and expenses chronologically arranged for each pupil. Each pupil buys a farm-record book, makes the entries in the book, and summarizes the record. The State superintendent of schools has taken over the printing cost of instruction material and gives the work thorough support. In many counties, further instruction is unnecessary as the county superintendent trains new teachers. In counties where seventh and eighth grade work is combined, the instruction is given only every other year.

Project No. 3. In townships or communities that have cost accounting in their programs, a local leader of this project is appointed who will attend a county-wide meeting prior to the time when the crop in question is normally planted. At this local leader's school, instruction is given on methods of cost keeping. Care is taken in pointing out the true value of cost accounts in the farming business. Each local leader is expected to keep costs on the crop in question and to obtain three other cooperators in his community. He supplies them with blanks and instructs them in the methods of cost keeping. The farm management demonstrator supplies the county agent with one follow-up letter for all cooperators. At the proper time after the crop season, a central summary meeting is held for all cost keepers. Each man summarizes his own record with the assistance of the county agent and farm management demonstrator. Comparisons are made to show variations in cost and the influence on costs of different methods of production. Each demonstrator makes his costs available to the county agent who, with the assistance of the farm management demonstrator and crop specialist, summarizes and analyzes the figures for the county and returns reports with original costs to all demonstrators. The material worked out is used as a basis for popularizing the farm practices shown by the data to be desirable and to encourage interest in cost keeping. Methods in livestock costs differ somewhat. In dairy costs, monthly reports are sent the county agent by cooperators after instruction at a county-wide meeting. Monthly county averages are worked out. A summary meeting is held at the end of the year. Sheep costs are carried on entirely in a personal way, and the third-year work in two counties is under way. The survey method is also used in this work.

Project No. 4. All available economic facts related to important crop and livestock enterprises of the State are collected from the U. S. Department of Agriculture Yearbook, reports from the Bureau of Agricultural Economics, State crop and livestock reports, and similar sources, and discussed with various subject-matter departments directly concerned. Timely county meetings are held with project leaders, also community meetings emphasizing the general economic situation or that pertaining to particular enterprises. The county agent is provided with material for press advertising these meetings, and project leaders are provided with material to discuss at regular community meetings with the aid of the county agent. Timely economic information is furnished the press through the organized channels.

Fair exhibits, farm management tours, and farm management lectures are used mainly as a means of giving wider publicity to various lines of work.

## Results:

The farm management demonstrators held 85 schools with an attendance of 769. The county agents held 39 schools with an attendance of 414. Seventy-nine summary schools were held in 29 counties with an attendance of 545 and 314 complete records. County summaries were prepared in 10 counties. The county agents in the main worked up the material with little assistance from the farm management demonstrator and made out the reports. "Notes on Gutline for Farm Management Meeting" was prepared for the use of county agents. Comparison sheets were prepared for use at summarizing schools and copies furnished each man. "Helps in Summarizing and Analyzing a Farm Record" was pre-

pared and made available to farmers not able to attend a summarizing school. Twenty-eight meetings and conferences were held on teaching farm accounts in rural schools. The attendance was 1,673. This work is included in the curriculum in 53 counties, and 17,000 boys and girls are receiving instruction. Ohio State University Agricultural Extension Service Circular, Vol. IX, No. 2, "Farm Accounting in Rural Schools," a manual for teachers, and Vol. IX, No. 3, "A Complete Farm Record," for the use of students in schools, were prepared and issued. Thirty-four cooperators completed corn and wheat records, 29 potato costs, and 27 wool. Sixty-six cooperators began sugar-beet costs. Three cost summary meetings were held with 30 in attendance. County reports were prepared as follows: "Cost of Potato Production in Cuyahoga County, 1923," "Sheep and Wool Production in Southeastern Ohio, Second Year, May 1, 1922-May 1, 1923," "Farm Management Studies in Southeastern Ohio of 45 Sheep and Livestock Farms." Forty-four hog-situation meetings were held with an attendance of 1,619, and 5 news articles were sent to county agents to advertise these meetings. A subject-matter outline of material entitled," The Hog Situation," used in the meetings was prepared and mimeographed and left with county agents as a guide for additional meetings in the counties. A leaflet entitled, "Facts Worth Knowing about Hog Prices," was prepared and printed for distribution to farmers. Fifty news articles were written by members of the department for daily and weekly newspapers, also 17 longer articles for papers of the State. Return clippings showed that an average of 56 papers per article published them. News articles were also published monthly in the Extension Service News and the information letter, "Fax." Fifteen counties used exhibits. One farm management tour was conducted, and 51 lectures or meetings were given with 3,868 persons in attendance. Four counties were aided with extension programs. A survey of 79 farms for the fifth year in one county was taken in cooperation with the experiment station and department of horticulture. A special survey of 100 successful farms in one area, covering portions of 5 counties, was conducted as a basis for extension activities in this area. A leaflet entitled, "The Price of Every Farm Product Has Its Ups and Downs," was published and distributed with State fair exhibit work. The 154 Smith-Hughes schools were supplied with material for use in their farm management courses. A cooperative report was prepared and made available entitled, "Washington County Truck Growers' Survey, 1925." The following material was also prepared and made available for boys' and girls' farm management clubs: "Farm Management Club Rules," "Rearrangement of Farm Fields," and "The Farm Plan."

Oregon
December 1, 1923, to November 30, 1924,
R. S. Besse.

# Projects:

- 1. Farm organization and accounts.
- 2. Promoting county extension programs.
- 3. Enterprise-cost studies.
- 4. Junior farm-record club work.
- 5. Farm-business analysis.
- 6. Establishing farm-account service in banks.

Methods:

Account books were distributed through bankers and county agents and to special groups of farmers for enterprise-cost study. One hundred and three opening inventories were taken among the specialized groups of farmers. The farm management demonstrator cooperates with the Smith-Hughes teachers and dairy extension specialist in obtaining enterprise records.

State economic conferences were held in January, 1924. County conferences were held, and work was done with the Oregon Bankers! Association. Personal visits were made to prune and beef growers and economic facts concerning operation and expenses entered on forms. Summaries of records were made, and account books were left with prune growers. Meetings were held on economic practices in dairy production and wheat farming. Farm-account clubs were supervised by the county club agent. The boys were assisted in starting and summarizing their records, and meetings were held throughout the year. The plan also includes the development of a demonstration team. A five-year farm-business analysis of irrigated farms was made, and arrangements were made to install a system of farm-account service in the respective banks of the members of the agricultural committee of the Oregon Bankers' Association, the banks to keep financial records of patrons and return to them a summarized statement of conditions, profit, and loss during the year. Other means of promoting the work included radio broadcasting, press publicity, work with rehabilitation trainees, and a State fair exhibit.

#### Results:

Account books were distributed to 1,485 persons through general methods, and 14 potato, 53 dairy, 65 prune, and 14 general farming records were distributed to specialized growers for the study of a single enterprise. One hundred farm-account books were kept for demonstration uses, and 47 summaries were made of 1923 accounts. One hundred and fifteen prune economic records were taken and 111 of these records summarized and propared and returned to the growers. Sixty-five farm-account books were distributed to these prune farmers and their keeping supervised. A progress report was made on the prune-enterprise cost study. Twenty-four beef records were taken and 50 rented wheat farms studied. Four areas have carried cost-enterprise work through a series of years with 160 cooperators. A preliminary survey was made of agricultural conditions prevailing in Crock and Deschutes counties.

Pennsylvania
December 1, 1923, to November 30, 1924
Earle L. Moffitt

# Projects:

- 1. Farm accounts.
- 2. Enterprise costs
  - a. Milk.
  - b. Little pigs to weaning age.
  - c. Beef.

- d. Poultry and eggs.
- e. Potatoes.
- f. Wheat.

# Results:

Farm-account books were distributed to 809 people. Eight hundred and twenty-seven milk-cost records were kept and the records summarized in six counties. Livestock-cost records kept totaled 109, poultry records 117, orchard 2, and vegetable records 4. Three adult poultry associations with 42 members were organized in Lancaster County to keep complete poultry records. A summary was made of all "ton-litter records" that were completed. Assistance with leases and loans was rendered 184 farmers, and 710 farmers assisted with specific farm management problems. One hundred and sixty farm laborers were placed, 48 articles and reports prepared, and 43 lectures given before 1,721 people. Assistance was given in the Lebanon food survey and with five local-product shows and fairs. Visits were paid to 1,432 farms and 55 county agents.

South Dakota

H. D. McCullough

December 1, 1923 to May 5, 1923

R. H. Rogers

September 1, 1923, to November 30, 1924

# Projects:

- 1. Farm organization through accounts.
- 2. Junior farm management clubs.
- 3. Farm accounting in schools.
- 4. County and area programs.

#### Results:

The farm management department issues monthly to 1,800 farmers and others a mimeographed circular of timely economic information. The farmaccount book is used in eighth-grade arithmetic work in all the rural schools. Extension Circular 212, "Manual and Guide for Teaching Farm Accounts," was prepared and published. Three account schools were held with an attendance of 38; 75 farm records were analyzed, and 9 county and 3 district summaries made. A local leaders' manual was prepared for farm management clubs. Eighteen meetings were conducted with an attendance of 461.

Texas
December 1, 1923, to November 30, 1924.
M. M. Daugherty

# Projects:

- 1. Farm accounting.
- 2. Farm leases.

- 3. Credit.
- 4. Household accounting.
- 5. Program determination.

## Results:

Farm-account work was conducted in 33 counties with 2,172 books distributed, and accounts were kept through the year by 649 farmers. Assistance was given by county agents to 466 farmers in summarizing and interpreting their accounts. Changes in cropping and livestock systems were made by 1,235 farmers as a result of keeping accounts and summarizing and interpreting them. Advice in regard to leases was rendered to 588 farmers, and approximately 75 model lease forms were distributed. Four loan associations were formed in four counties with a total of 458 members, and 324 farmers in 15 counties were assisted with individual credit. Instruction was given to 350 women in household accounting and budget making, and 222 women kept their accounts. Expenses are being planned on the budget system by 148 women. Material prepared on orange growing is being presented by county agents through lectures, magazine articles and personal interviews. A sheep survey was conducted in Ellis County. Hog production was studied. Club work was promoted, some work done at fairs, and a score card prepared for the rural community.

December 1, 1923, to November 30, 1924
H. P. Young

# Projects:

- 1. Distribution of Vermont farm-account book.
- 2. Farm-business analysis.
- 3. Summarizing and analyzing farm-business analysis material from Randolph, Royalton, and Enosburg areas and returning information to farmers.
  - 4. Boys' and girls' farm-account and maple-sugar account clubs.
- 5. Analyzing the dairy enterprise by questionnaire and through the creameries and their patrons.
  - 6. Preparing and publishing price-relation material.

### Methods:

Farm-account books are distributed through farm-bureau offices. A publicity campaign was started from the State office in November which, at the close of the year, was giving promise of the placing of a much larger number of accounts in 1925. Emphasis is being placed on individual analysis of each man's farm business.

Farm-business analysis meetings were held with the idea of working out labor income from whatever accounts were available, and the most common causes for low labor incomes were analyzed. Factors emphasized were (1) business enough, (2) average production of butterfat per cow, 225 pounds or more, (3) not over 7 pounds of grain for 1 pound of fat sold, (4) cash crops, if any, that are practicable. (5) labor available, busy during the year on profitable ente prises.

During 1924, prices have been procured for all important Vermont farm products. These prices have been published by months along with the price indices for each month. Considerable publicity work has been done through newspaper articles and talks to give this information and its significance as wide publicity as possible.

The dairy industry is the most important in Vermont. Successful dairying depends on fairly good cows. Most Vermont herds that average 225 pounds of butterfat per cow are profitable. This production means 7,500 pounds of 3 per cent milk, 6,000 pounds of 3.7 per cent milk, and 4,500 pounds of 5 per cent milk. In order to bring this lesson home to as many farmers as possible, the Bennington County agent took up the matter of analyzing the sales per cow for all patrons with the manager and board of directors of the Bennington County cooperative creamery at Manchester. The directors agreed to do the work, and a great deal of interest was aroused. Every one of the patrons became aware of the work, and it was thoroughly discussed. Many of the men were surprised to find just how their respective herds stood as examples of successful dairying. Twelve other creameries in the State have requested the work.

# Results:

Three hundred and fourteen account books were placed and 74 account books closed and the business analyzed individually. Twenty-five general farm meetings were held with an attendance of 542, and 6 farm-business analysis schools were held. Six junior farm accounts were summarized, also 34 boys! and girls! maple accounts. Twenty-four special analyses and 211 creamery analyses of dairy-enterprise accounts were made. Farm-business summaries were returned to 302 farmers in three towns. A farm-business analysis sheet is used with Vermont farm accounts and all other summaries of business. Extension Circular 33, "Prices of Farm Products in Vermont," was published in June. "Farm Management Demonstration on 114 Enosburg Farms for the year June 1, 1922, to May 31, 1923," was mimeographed; also a farm inventory blank and a nine-page circular entitled "Summary of the Sales per Cow on 60 Farms Selling Milk to the Bennington County Cooperative Creamery at Manchester, Vt."

Virginia
December 1, 1923, to November 30, 1924
C. C. Taylor

# Projects:

- 1. Farm accounting.
- 2. Planning and exhibiting model farm exhibits.

#### Methods:

Revision and distribution of account books, publicity on farm accounting, farm-accounting demonstrations, and follow-up letters to farm-account cooperators. The revised account book is published and distributed by a Richmond

firm. At the demonstrations, the following program was carried out: (1) The outlook for farm prices in 1924, (2) the need and uses of simple farm accounts, (3) the explanation of accounting forms, (4) laboratory exercise in keeping an actual farm account, (5) summarizing the farm account, (6) diagnosing the mistakes revealed by the account, and (7) discussion of income-tax reports and requirements.

Model farming systems were worked out for exhibits in 12 counties. The procedure consisted of two phases: (1) A meeting of the county agent, his advisory council, and the farm management demonstrator to work out a satisfactory general farming system which was then submitted to the various college departments for their correction and approval, (2) the showing of a model farm in miniature at the county fair, together with suitable field labels and charts showing the crop-rotation system, the livestock to be kept, and the possible financial returns.

#### Results:

Farm-accounting demonstration schools were held in five counties. Revised account books are being printed at a cost of 20 cents each. Farming system plans were exhibited at 12 county fairs and 1 State fair. Twenty-five hundred mimeographed sheets explaining these systems were distributed to farmers at fairs.

Washington
October 1, 1923, to October 1, 1924
R. N. Miller

# Projects:

- 1. Farm accounts.
- 2. Enterprise costs.
- 3. Farm-business and enterprise-cost surveys.

## Methods:

Farm management and cost-estimating schools, farm management lectures and meetings, publicity, tours, fair exhibits, and county-agent conferences.

#### Results:

A total of 2,364 farm records and 1,625 enterprise records were placed. Eight farm management schools were attended by 509 farmers. Sixty meetings and cost-estimating schools were attended by 2,012 people. Blackboard illustrations were used at 38 meetings. Two farm-business and five enterprise-cost surveys were conducted. Farm-account books summarized totaled 311. Five-permanent areas of work were organized. Changes in farm practice were made by 1,737 farmers. Twenty-four county agents cooperated. Thirty-three publicity articles were written and five mimeographed bulletins prepared. Instructions were given to 3,981 persons in the fundamental principles of farm management, and 3,560 persons were taught how to keep farm records. Seven farm management

lectures were given before 959 people, and three farm management tours were conducted and attended by 115 people. Five special enterprise surveys were taken and the material obtained used to demonstrate known facts to farmers.

# October 1, 1923, to September 30, 1924 J. S. Donald

# Projects:

- 1. Farm records and accounts through junior farm management clubs on four subjects
  - a. A farm field crop.
  - b. The hogs on the farm.
  - c. The poultry on the farm.
  - d. The general farm.
- 2. Farm accounting in rural schools and through farmer cooperators and demonstrators.

#### Methods:

A director's letter was sent to account cooperators early in the year, urging their support. One-day account schools were suggested to each county agent for his county. Farmers' institute work took the form of farm-accounting schools. Account books were distributed to those in attendance, inventories explained, transactions suggested, and the place and form of recording shown. Addresses were made at rural school-board conventions in the interest of giving training in farm records and accounts in connection with arithmetic. The work was also presented to county normal schools and commercial departments of high schools. Blue prints of "The Clock without Hands" were sent to bankers for posting in bank lobbies, and arrangements were made for the distribution of account books by banks. Farm-account books and charts were displayed at fairs, also "The Clock without Hands," and a barrel which was kept filled with water despite holes allowing it to spurt out, illustrating "farm leaks."

#### Results:

Farm-account books were placed in 69 of 72 Wisconsin counties during 1924. Those placed in public school demonstration work totaled 1,772 and those with farmers 3,170. A farm-account club with a membership of 26 was started in Jefferson County, and 21 farm-account schools were held. Every boy or girl doing eighth-grade work in Winnebago County was given farm record and account work in connection with their arithmetic during the spring term, and the same work was given to practically all pupils in Manitowoc, Door, and Wood Counties and to a large number in Sauk County. Work was also started in Rock County. The cost of producing milk is being ascertained through the records of six farmers, soybeans by eight farmers, and potatoes by seven. Hog-enterprise records are being kept by about 50 cooperators. Farm leases have been worked out and forms for contract with hired help furnished on a few requests. Exhibits were made at the Wisconsin State fair, the Walworth County fair, the

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northern Wisconsin fair at Chippewa Falls, and the National dairy show in Milusaltee. Thirteen farm management lectures were given, and 36 meetings held with an attendance of 7,132.

Statistical Summary of Farm Management Extension, 1922 - 1924, Reported by Farm Management Demonstrators.

	: :	3.000	7051
	: 1922 :	1923 :	1984
Farmers obtaining farm-account books through ex-	: :	:	
tension service	: 62,734:	69,282:	
Farm-account books summarized for extension use	: 2,679:	2.974:	3,420
Farm-account follow-up group meetings	: 290:	315:	213
Total attendance	: 3,069:	5,028:	1,336
Farm management and farm-accounting schools	: 814:	809:	911
Total attendance	: 23,325:	18,440:	15,567
Farm-account and cost-account summarizing schools	79:	156:	136
Total attendance	: 928:	1,462:	959
Crop and livestock enterprise records obtained and	: :		
summarized	: 2,159:	3,615:	5,139
Crop and livestock survey records obtained and sum-	:		
marized	: 1,612:	487:	858
Farm-business analysis survey records obtained and	: 2,5220:	20,	
summarized	: 2,026:	1,927:	1,561
Farm management tours	: 36:	41:	60
Total attendance	4,721:	2,681:	2,813
	51:	53:	53
	: 103:	144:	122
Adult and junior farm management clubs	: 1,283:	1,798:	1,674
Membership	: 1,203;	36:	11
Landlord-tenant conferences and meetings			
Total attendance	: 1,211:	860:	
Farm management meetings	: 1,130:	1,206:	
Total attendance	: 59,348:	75,805:	
News articles written	: 356:	473:	
Bulletins, circulars, and reports prepared	: 81:		
Counties making community analysis surveys	: 2:	17:	
Summary:	:	:	
Total number of meetings conducted	: 2,400:		3,062
Total attendance at these meetings	: 92,802:	104,276:	90,886
Total number of farm-business and enterprise-	: :	:	
cost accounts obtained and summarized for	: :	:	
estension use	: 8,476:	9,003:	10,978
	: :	:	

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